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Atty. Docket No.: 020612

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re the Application of:

Atsushi KITAGAWA et al.

Confirmation No. : 3900

Serial Number: 10/047,528

Group Art Unit: 2871

Filed: January 14, 2002

Examiner: CHUNG, David Y.

For: LIQUID CRYSTAL DISPLAY WIDE VIEWING ANGLE POLARIZING FILM AND  
LIQUID CRYSTAL DISPLAY WIDE VIEWING ANGLE POLARIZING ADHESIVE  
FILM

**AMENDMENT UNDER 37 C.F.R. 1.111**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450  
Sir:

April 30, 2004

In response to the Office Action dated February 26, 2004, Applicants respectfully request that the application be amended as follows, and that the rejection of record be reconsidered in view of the following remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 5 of this paper.